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B4 (Official Form 4) (12/07)

United States Bankruptcy Court Eastern District of Pennsylvania

In re	Dietrich's Specialty Processing LLC		Case No.	10-21399	
		Debtor(s)	Chapter	11	

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS - AMENDED

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [or chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See 11 U.S.C. § 112; Fed. R. Bankr. P. 1007(m).

(1)	(2)	(3)	(4)	(5)
Name of creditor and complete mailing address including zip code	Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted	Nature of claim (trade debt, bank loan, government contract, etc.)	Indicate if claim is contingent, unliquidated, disputed, or subject to setoff	Amount of claim [if secured, also state value of security]
FrieslandCampina Attn: Joost van Schinjndel 61 S. Paramus Road Suite 422 Paramus, NJ 07652	FrieslandCampina Attn: Joost van Schinjndel 61 S. Paramus Road Paramus, NJ 07652	trade debt		318,503.00
Principal Financial Service 111 W State St Mason City, IO 50401	Lacey Satteriee Principal Financial Service 111 W State St Mason City, 80 50401 800-258-9041	employee benefits		161,636.29
Hartford Fire Insurance Co One Hartford Plaza Hartford, CT 06155	Julie Morris Hartford Fire Insurance Co One Hartford Plaza Hartford, CT 06155 888-266-3488	trade debt		144,324.00
UGI Energy Services Inc. One Meridian Blvd Ste 2C01 Wyomissing, PA 19610	Brian Piekos UGI Energy Services Inc. One Meridian Blvd Ste 2C01 Wyomissing, PA 19610 800-427-8545	trade debt		130,485.82
UGI Utilities POB 13009 Reading, PA 19612-3009	Sharon DeVall UGI Utilities POB 13009 Reading, PA 19612-3009 610-736-5844	trade debt		109,679.91
Chemserve Inc. POB 189 Birdsboro, PA 19508	Pat Hastings Chemserve Inc. POB 189 Birdsboro, PA 19508 6t10-327-3888	trade debt		105,114.07
Richard M. Kline & Son Inc. 625 Spring St Ste 200 Reading, PA 19610 Reading, PA 19610 610-374-1108		trade debt		83,373.87

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(Continuation Sheet)

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H. Lawrence Clofine 1407 New Road POB 335 Linwood, NJ 08221	H. Lawrence Clofine 1407 New Road POB 335 Linwood, NJ 08221	shareholder loan		55,446.80
Met-Ed POB 3687 Akron, OH 44309-3687	Kate Marsh Met-Ed POB 3687 Akron, OH 44309-3687 610-921-6031	trade debt		42,641.02
Jeffrey N. James 616 Stonehill Road Shoemakersville, PA 19555	Jeffrey N. James 616 Stonehill Road Shoemakersville, PA 19555	shareholder loan		36,999.39
Robert H. Kline c/o Kline Process Systems, Inc. 625 Spring Street, Suite 200 Reading, PA 19610	Robert H. Kline c/o Kline Process Systems, Inc. 625 Spring Street, Suite 200 Reading, PA 19610	shareholder loan		33,615.98
Highlife Properties LLC 8754 Cotter St Lewis Center, OH 43035	Jay Highman Highlife Properties LLC 8754 Cotter St Lewis Center, OH 43035 740-548-0135	trade debt		29,050.35
Hill Wallack LLP 202 Carnegie Center CN5226 Princeton, NJ 08543-5226	Paul Watter Hill Wallack LLP 202 Carnegie Center CN5226 Princeton, NJ 08543-5226 609-924-0808	trade debt		24,295.86
CitiBusiness Card POB 183065 Columbus, OH 43218-3065	Customer Service CitiBusiness Card POB 183065 Columbus, OH 43218-3065 800-950-5114	trade debt		20,140.66
Reinsel Kuntz Lesher 1330 Broadcasting Rd POB 7008 Wyomissing, PA 19610-6008	George Reinoehl Jr. Reinsel Kuntz Lesher 1330 Broadcasting Rd POB 7008 Wyomissing, PA 19610-6008 610-376-1595	trade debt		15,472.20
Internal Revenue Service P.O. Box 21126 Philadelphia, PA 19114	Internal Revenue Service P.O. Box 21126 Philadelphia, PA 19114	taxes		14,986.62
Delval Equipment Corporation 431 Feheley Dr King of Prussia, PA 19406	Jim Hoffman Delval Equipment Corporation 431 Feheley Dr King of Prussia, PA 19406 610-275-3599	trade debt		12,183.19

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	Distribute On estate De-

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Debtor(s)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS - AMENDED

(Continuation Sheet)

(1)	(2)	(3)	(4)	(5)
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Cintas Corporation 164 E Main St Emmaus, PA 18049	Justin Lauver Cintas Corporation 164 E Main St Emmaus, PA 18049 610-967-5155	trade debt		11,547.43
Clover Farms Dairy Co. POB 14627 Clover Farms Dairy Co. Reading, PA 19612-4627 Reading, PA 19605 800-323-0123		trade debt		10,000.00
Dairyland Packaging 2925 Church St POB 189 Cross Plains, WI 53528	Chuck Bollenbach Dairyland Packaging 2925 Church St POB 189 Cross Plains, WI 53528 608-798-2247	trade debt		7,195.65

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF A CORPORATION OR PARTNERSHIP

I, the President of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing list and that it is true and correct to the best of my information and belief.

Date	June 7, 2010	Signature	/s/ Thomas W. Dietrich
			Thomas W. Dietrich
			President

Penalty for making a false statement or concealing property: Fine of up to \$500,000 or imprisonment for up to 5 years or both.

18 U.S.C. §§ 152 and 3571.